MR. CHAIRMAN : The question is—

"That the Madras Motor Vehicles (Taxation of Passengers and Goods) Amendment Bill, 1962 (L.A. Bill No 13 of 1962), as passed by the Assembly, be passed."

The motion was put and carried and the Bill was passed.

V.—MOTION UNDER RULE 21 (3) OF THE MADRAS LEGISLATIVE COUNCIL RULES.

THE HON. SRI R. VENKATARAMAN : Sir, with your permission, I move—

"That under rule 21 (3) of the Madras Legislative Council Rules, items (6) and (7), namely, the Madras Agricultural Income-tax (Amendment) Bill, 1962 (L.A. Bill No. 7 of 1962) and the Madras Stamp (Increase of Duties) Bill, 1962 (L.A. Bill No. 8 of 1962) be taken up before item (3), namely, the Madras General Sales Tax (Amendment) Bill, 1962 (L.A. Bill No. 6 of 1962).

Sir, the motion is made to suit the convenience of my Colleague, the Minister for Works and also the convenience of some of the Members who said that they wanted time to study the Electricity (Taxation on Consumption) Bill. I request that the motion may be accepted.

MR. CHAIRMAN : The question is—

"That under rule 21 (3) of the Madras Legislative Council Rules, items (6) and (7), namely, the Madras Agricultural Income-tax (Amendment) Bill, 1962, (L.A. Bill No. 7 of 1962) and the Madras Stamp (Increase of Duties) Bill, 1962, (L.A. Bill No. 8 of 1962) be taken up before item (3), namely, the Madras General Sales Tax (Amendment) Bill, 1962, (L.A. Bill No. 6 of 1962)."

The motion was put and carried.

IV.—GOVERNMENT BILLS—*cont.*

(3) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1962 (L.A. BILL NO. 7 OF 1962).

THE HON. SRI V. RAMAIAH : Mr. Chairman, Sir, I move—

"That the Madras Agricultural Income-tax (Amendment) Bill[a], 1962 (L.A. Bill No. 7 of 1962), as passed by the Assembly, be taken into consideration."

In the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 (Madras Act XXIX of 1958), a special provision was made to collect tax for the assessment year 1958–59 applying the composition formula. The above provision was extended for the assessment years 1959–60, 1960–61 and 1961–62 to enable the assessees who would not have maintained proper accounts for the accounting years 1958–59, 1959–60 and 1960–61 to apply for composition.

---

a Printed as Appendix VI on pages 558–559.